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IN THE

Supreme Court of the United States

OCTOBER TERM, 1964

No. 899

MURPHY OIL CORPORATION, *Petitioner,*

v.

UNITED STATES OF AMERICA, *Respondent.*

MOTION OF ASHLAND OIL & REFINING COMPANY FOR LEAVE TO FILE BRIEF AS AMICUS CURIAE IN SUPPORT OF PETITION FOR A WRIT OF CERTIORARI TO THE COURT OF APPEALS FOR THE EIGHTH CIRCUIT

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PRESS OF BYLON S. ADAMS, WASHINGTON, D. C.

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Ashland Oil & Refining Company ("Ashland") respectfully moves this Court for leave to file the accompanying brief in support of the Petition for a Writ of Certiorari in this case as *amicus curiae*. The consent of the attorney for the Petitioner herein has been obtained; the consent of the attorney for the Respondent herein has not been obtained.

Ashland is a Kentucky corporation engaged in all phases of the petroleum industry including explora-

tion, production, transportation, refining and marketing. In more recent years Ashland has greatly increased its activities in the exploration and production phases of the business which involve the acquisition of oil and gas properties. Ashland has been and is greatly interested in the tax treatment accorded the payment of bonuses in the oil and gas lease transaction. Ashland has paid such bonuses, both to individual and corporate owners, and to the United States Government. Ashland, therefore, has a direct interest in the Petition for a Writ of Certiorari filed by the Murphy Oil Corporation.

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By leave of this Court, Ashland Oil & Refining Company hereby files this brief as *amicus curiae.*

INTEREST AND ARGUMENT OF THE AMICUS CURIAE

Ashland believes that it would be superfluous and unnecessarily consume the time of this Court to recite the authorities and to paraphrase the arguments presented in the Petition for Writ of Certiorari by the Murphy Oil Corporation.

Ashland fully concurs in the reasons offered by Murphy for granting the Writ. The income tax treatment of bonus payments in oil and gas lease transactions prescribed by the Internal Revenue Service is

contrary to the principles enunciated in the decisions of this Court, is pointedly inconsistent, and fundamentally unfair. Ashland is of the informed opinion that the tax treatment invoked against Murphy in this instance is not adhered to by a substantial segment of the taxpayers comprising the oil industry and that this treatment is not uniformly invoked by the agents of the Internal Revenue Service.

Ashland, like Murphy, submits that the recurring importance of the principle in the administration of the tax laws and the conflict of decisions of the lower courts and this Court and the Court of Appeals for the Fifth Circuit warrants review and a definitive adjudication of the issue presented by Murphy to this Court. Ashland, therefore, urges this Court to grant the Petition for Writ of Certiorari and after consideration of the case to reverse the decision of the Court of Appeals for the Eighth Circuit.

Respectfully submitted,

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Certificate of Service

I, Fred M. Vinson, Jr., one of the attorneys for Ashland Oil & Refining Company, *Amicus Curiae* herein, and member of the Bar of the Supreme Court of the United States, hereby certify that on the 1st day of April, 1965, I served copies of the foregoing Motion and Brief upon the Solicitor General, Department of Justice, Washington 25, D. C., upon counsel of record who represented the United States of America, Respondent herein, in the court whose judgment is sought to be reviewed, and upon counsel of record for Petitioner herein, all by depositing same in a United States Post Office, with first class (and airmail, where necessary) postage prepaid, addressed to such counsel at their respective post office addresses, and otherwise in accordance with the applicable rules of this Court.

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